

**Introduced by Senator Maldonado**

February 10, 2005

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An act to amend Section 5907 of the Revenue and Taxation Code, relating to county assessors.

LEGISLATIVE COUNSEL'S DIGEST

SB 196, as amended, Maldonado. County assessor employees: annual evaluation.

Existing law prohibits state or local officers or employees who are responsible for the appraisal or assessment of property from being evaluated based solely upon the dollar value of the assessments enrolled or property taxes collected as a result of their appraisal or assessment. Existing law also specifies that these officials and employees may be evaluated based upon the propriety and application of the methodology used in arriving at a value determination.

This bill would ~~require~~ *authorize, at the discretion of the assessor,* an annual performance evaluation, as specified, of employees in each county assessor's office. This bill would authorize each county assessor to determine the scope and manner of these evaluations, but would require that these evaluations consider the quantity and quality of the work performed by the employee. This bill would also require that these evaluations be considered during any disciplinary, employment transfer, or employment promotion process pertaining to the employee.

~~By requiring the assessor's office of each county to conduct these performance evaluations, this bill would impose a state-mandated local program.~~

~~The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state.~~

~~Statutory provisions establish procedures for making that reimbursement.~~

~~This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.~~

Vote: majority. Appropriation: no. Fiscal committee: ~~yes-no~~.  
State-mandated local program: ~~yes-no~~.

*The people of the State of California do enact as follows:*

1 SECTION 1. The Legislature finds and declares that annually  
2 evaluating the employees of each county assessor will further all  
3 of the following goals:

4 (a) Recognizing exceptional employee performance.

5 (b) Increasing formal communication between managers and  
6 employees regarding performance expectations.

7 (c) Improving the efficiency and accountability of property tax  
8 administration.

9 SEC. 2. Section 5907 of the Revenue and Taxation Code is  
10 amended to read:

11 5907. (a) A state or local officer or employee who is  
12 responsible for the appraisal or assessment of property shall not  
13 be evaluated based solely upon the dollar value of assessments  
14 enrolled or property taxes collected. However, this section shall  
15 not be construed to prevent an official or employee from being  
16 evaluated based upon the propriety and application of the  
17 methodology used in arriving at a value determination.

18 (b) (1) The performance of an employee of the county  
19 assessor ~~shall be evaluated annually~~ *may be evaluated annually,*  
20 *at the discretion of the assessor.*

21 (2) (A) The assessor of each county shall determine the scope  
22 and manner of these performance evaluations, but these  
23 evaluations shall include, but not be limited to, an evaluation of  
24 the quality and quantity of the work performed by the employee.

25 (B) The performance evaluation shall be considered during  
26 any disciplinary, employment transfer, or employment promotion  
27 process pertaining to the employee.

28 SEC. 3. ~~If the Commission on State Mandates determines that~~  
29 ~~this act contains costs mandated by the state, reimbursement to~~

1 ~~local agencies and school districts for those costs shall be made~~  
2 ~~pursuant to Part 7 (commencing with Section 17500) of Division~~  
3 ~~4 of Title 2 of the Government Code.~~

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